

CHAPTER 3

ACCOUNTING

The objective of any system of records maintained by a messing facility is to provide a source of data to be used in the preparation of the required financial statements for that messing facility. When properly maintained, these records will also provide information that allows a more efficient operation of a messing facility. Improperly kept records tend to support practices that will lead to inefficiency and cause losses of money and material.

The types of financial records and reports that are required to be maintained by the general and private mess are discussed in this chapter.

GENERAL MESS ACCOUNTING SYSTEMS

All general messes (GMs) use an end-use accounting procedure, whereby activities may account for receipts and expenditures of items under the appropriation Operation and Maintenance, Navy (O& M,N). Returns are also prepared for periods when a GM is closed. Food items are received and stocked primarily to be consumed by the reporting activity. Under this authority, a GM uses the General Mess Operating Statement, NAVSUP Form 1358.

PREPARATION OF THE GENERAL MESS OPERATING STATEMENT

The NAVSUP Form 1358 is the principal foodservice report and is submitted at the end of each quarterly accounting period. This form is prepared in an original and two copies. The original and one copy are forwarded to the Navy Food Service Systems Office (NAVFSSO) by the 10th day following the end of the accounting period and one copy is retained by the food service officer (FSO). Aboard fleet ballistic submarines, the NAVSUP Form 1358 is prepared and submitted for the time period (patrol) that the mess is administered by each crew (blue and gold). The Record of Receipts and Expenditures, NAVSUP Form 367, and the General Mess Rations and Sales Report, NAVSUP Form 1357, are used in preparing the NAVSUP Form 1358. See figure 3-1. All monetary values are rounded to the nearest dollar, except the rates for computing allowances. For more information on the preparation of

the NAVSUP Form 1358, refer to the NAVSUP Publication 486, volume I, chapter 9.

SUBMISSION OF RETURNS

A NAVSUP Form 1358, original and one copy, with the substantiating documents prescribed are submitted by the FSO as follows:

- Within 10 days following the end of each regular accounting period
- Within 15 days following the end of an accounting period with overissue
- When the return of one period is merged with a previous or following period, but no later than 10 days following the latter merged period

Fleet ballistic submarines render a NAVSUP Form 1358, regardless of fiscal quarter or fiscal year, for each period the GM is administered by a particular crew (blue or gold). An alphabetic suffix B or G is added to the unit identification code to indicate a blue or gold crew. For example, SSBN 598 will render subsistence returns under unit identification code 5106(B) or 5106(G), as applicable.

Relief of the Accountable Food Service Officer

Upon relief of the FSO, an inventory is taken by both the relieved and relieving officers, and the stock records are balanced but not closed out. A copy of the relieving inventory is forwarded to NAVFSSO immediately after completion. NAVFSSO audits the relieving inventory and verifies FSO accountability. The accounts receivable of the relieved officer are transferred to the relieving officer. The relieving officer receipts for the monetary value of the inventory and submits returns at the end of the regular quarterly accounting period. If the relieving officer is not satisfied that accountability is within the prescribed limits according to the NAVSUP P-486, the commanding officer may direct the officer being relieved to close the records and submit a return for his or her period of accountability, which is usually a fractional period of the regular quarterly accounting period. The relieving officer then renders a return for

GENERAL MESS OPERATING STATEMENT (7330)		ACTIVITY NAME, MAILING ADDRESS, AND UIC CODE MUST BE INSERTED		NAVSUP REPORT 7330-B	
ACTIVITY (Name and mailing address)		PERIOD 1 JAN 199_ THRU 31 MAR 199_		DAYS IN PORT 6.7	FACILITY OPERATED (No. of days) 90
NOTE: ROUND ALL VALUES TO NEAREST DOLLAR					
BALANCE SHEET		BEGINNING INVENTORY AT LAST RECEIPT PRICES		IF AT SEA DURING ENTIRE ACCOUNTING PERIOD INSERT A ZERO (0) IN THIS BLOCK	
RECEIPTS		TYPE OF PERSONNEL		RATIONS FED	
BALANCE BROUGHT FORWARD 1/	\$ 11,258	NAVY (Enlisted)		18,938	2/ 12,499
RECEIPTS WITH CHARGE 2/	38,572	TOTAL OTHER PERSONNEL		605	2/ 605
RECEIPTS WITHOUT CHARGE	1,066	TOTAL RATIONS		19,543	2/ 13,104
TOTAL		COMPUTATION OF ALLOWANCES/FINANCIAL STATEMENT			
EXPENDITURES		TYPE		RATIONS	RATE
STORES CONSUMED	35,441	BASIC ALLOWANCE		2/ 13,104	\$ 2.67
SPECIAL MEALS	190	100-149		13,104	.10
SURVEY & LOSS WITHOUT SURVEY	730	SPECIAL/SUPPLEMENTAL ALLOWANCES			
SALE OF BULK FOOD ITEMS 2/	1,051	SUBMARINES			
TRANSFERS WITH REIMBURSEMENT	661	TOTAL ALLOWANCES			\$ 36,298
TRANSFERS WITHOUT REIMBURSEMENT	217	STORES CONSUMED			35,441
BALANCE ON HAND	13,728	REVIEWED BY LEADING		OVERHAUL ISSUE	85.7
PRICE ADJUSTMENT	-1,122	INITIALS OR SIGNATURE OF LEADING MS			
TOTAL		\$ 50,896			
NOTES		I CERTIFY that the above information is correct to the best of my knowledge and belief.			
1 / Balance on hand previous report		EXECUTIVE PERSONNEL OFFICER			
2 / Equals the sum of the 3 monthly "Ration and Sales Reports"		CERTIFIED BY (SIGNATURE) (RANK AND TITLE)			
3 / Post "TOTAL RATIONS" figure from the "RATIONS FED" column.		SIGNATURE AND DATE INSERTED BY FOOD SERVICE OFFICER (SHIPS WITH SUPPLY CORPS OFFICERS)			
Any remarks should be placed on the reverse side of this form.					

Figure 3-1.—Preparation of NAVSUP Form 1358.

the remainder of the accounting period. This is the only situation when a fractional return is required upon the relief of an accountable FSO.

Delay and Delinquency

When returns cannot be submitted on or before the date they are required to be submitted, a letter/message from the commanding officer explaining the reason for the delay and the anticipated mailing date is to be forwarded to NAVFSSO before the normal submission date. A copy of the letter is forwarded to the administrative/area/type commander via the military chain of command.

Merged Returns

To reduce the administrative work involved in preparing returns, a GM may merge returns of a

shortened accounting period of 31 days or less with the previous or following accounting period, except at the end of the fiscal year. For example, a ship or activity being disestablished on January 15 may merge that period with the return rendered for October 1 through December 31. Merged returns must be approved in writing by the commanding officer. NAVFSSO (code F) should be notified as soon as possible. The letter of notification should include the reason(s) for the merged returns. No GM returns are merged between 2 fiscal years unless specifically authorized by NAVFSSO.

Temporary Closure

The GMs that are temporarily closed for overhaul, remodeling, or renovation should continue to render monthly reports and quarterly returns in the usual manner, reporting any receipts, expenditures, or surveys. For example, if the GM continues to support

private messes, such transactions must be reported. However, in this case, all losses by survey and inventory are charged as sales to the private mess being supported. If no transactions are conducted by a temporarily closed GM, the monthly NAVSUP Form 1357 must be marked appropriately, GM closed on (date) _____ for (ROH/renovation/and so forth). Expected reopening date is (date) _____. If the reopening date is delayed, NAVFSSO (code F) must be notified.

Final Returns

When returns are no longer required because of deactivation or decommissioning, the final NAVSUP Form 1358 must be marked Final Returns-Decommissioned in red in the body of the Balance Sheet section. The Balance On Hand entry on the NAVSUP Form 1358 is left blank. Transferred stock balances are included in entries opposite the captions Transfers With Reimbursement or Transfers Without Reimbursement, as appropriate, and substantiated with transfer documents.

Combined Returns

When a combined NAVSUP Form 1358 is rendered for a group of ships or for two or more messes ashore with 25 persons or less, each operating a separate GM, a separate monetary allowance must be taken. The value is computed individually for each mess on the reverse of the NAVSUP Form 1358. The values will be totaled and posted to the Total Allowances block on the front of the NAVSUP Form 1358. The Computation of Allowances/Financial Statement section is noticeably marked See Reverse.

RETENTION OF RECORDS AND DOCUMENTS

The FSO maintains files of accounting records and substantiating documents required for audits of subsistence, supply, and GM operation. Records and documents should be retained and disposed of according to the *Navy and Marine Corps Records Disposition Manual*, SECNAVINST 5212.5.

The following original records and documents are retained:

- Subsistence Ledger, NAVSUP Form 335
- Record of Receipts and Expenditures, NAVSUP Form 367

- Food-Item Report/Master Food Code List, NAVSUP Form 1059, and/or Food-Item Request/Issue Document, NAVSUP Form 1282 (when used as issue documents supporting issues to a GM)

- Food-Item Report/Master Food Code List, NAVSUP Form 1059, and Food-Item Request/Issue Document, NAVSUP Form 1282 (when used as issue documents supporting sales to private messes and GMs)

- Food-Item Code/Master Food Code List, NAVSUP Form 1059, or Food-Item Request/Issue Document, NAVSUP Form 1282 (when used as inventory quantity adjustment sheets)

- Special Meal Request/Receipt, NAVSUP Form 340

- Monthly Recapitulation of Meal Record, NAVSUP Form 1292

- Ration and Sales Report, NAVSUP Form 1357

- Food-Preparation Worksheet, NAVSUP Form 1090

- Cash Meal Payment Book, DD Form 1544

- Copies of the following documents are retained:

- General Mess Operating Statement, NAVSUP Form 1358.

- Food-Item Report/Master Food Code List, NAVSUP Form 1059 (when used to summarize issues to the GM at the end of the quarter).

- Each receipt document for the accounting period stapled to an adding machine tape confirming the total.

- Each expenditure document for the accounting period for which an original is not retained. All expenditure documents are stapled to an adding machine tape confirming the total.

- Special Meals Report, NAVSUP Form 1340.

- Expenditure Log (Loss Without Survey), NAVSUP Form 1334.

- Report of Survey, DD Form 200.

RECORDS AND REPORTS IN A PRIVATE MESS AFLOAT

The extent to which the records are maintained in private messes afloat and their complexity are determined largely by the commanding officer and the mess treasurer. Small messes generally have fewer

records than larger messes, simply because they have fewer transactions to record. However, records must be maintained in all afloat private messes, even the very smallest, so that the mess treasurer can easily and quickly determine the financial condition of the mess.

The records, reports, and procedures explained are most common to most private messes afloat. Additional records may be required by the private mess treasurer or the commanding officer. Private messes afloat include the following types: flag officers' messes, unit commanders' messes, commanding officers' messes, wardroom messes, warrant officers' messes, and chief petty officers' messes.

FINANCIAL RECORDS

Keep in mind that all financial transactions affecting a mess must be supported by the proper documents. The omission of a single transaction will make it impossible for the mess treasurer to balance the accounts or to prepare the reports properly.

Financial transactions are supported by documents or vouchers that support receipts and expenditures for which the mess treasurer is responsible. As a Mess Management Specialist (MS) assigned to a private mess, you will be directly or indirectly involved in the financial transaction of the mess; therefore, you must be familiar with the various vouchers and documents that support receipts and expenditures of private messes afloat. All mess records must be retained for a period of 3 years.

PROCUREMENT DOCUMENTS

Most items consumed by private messes afloat are procured from the supply department. Therefore, the greatest number of procurement documents are requisitions to the supply department for food items from the GM.

Messes afloat may also purchase items from approved commercial sources. The methods by which items are purchased may vary, depending on the particular mess. But, whatever the method, the transactions must be supported by the proper documents.

All documents authorizing purchases paid for with mess funds must be signed by the treasurer or someone authorized in writing by the mess treasurer to incur indebtedness in the name of the mess.

Purchases From the General Mess

All food items purchased directly from the GM are supported by a NAVSUP Form 1282. The GM representative and the MS assigned as the issuing storeroom storekeeper should sign for the receipt and issue of the provisions respectively.

Purchases From Commercial Sources

Purchases from approved commercial sources are supported by purchase orders, dealers' invoices, or cash register receipts. Purchase orders should be issued for all purchases from approved commercial sources, including cash purchases authorized by the mess treasurer. A Purchase Order, NAVCOMPT Form 2213, or a locally prepared form may be used. The form must be prenumbered by the mess treasurer or an authorized representative. The original is sent to the dealer, and the copies are distributed and filed as directed by the mess treasurer. The dealer's invoice that accompanies deliveries must be checked against and attached to the applicable purchase order.

Cash purchases are supported by cash register receipts or an itemized receipt bill. If a cashbook or market book is maintained by the leading MS, all entries must be supported by receipts or receipted bills.

BILLING FROM THE GENERAL MESS

On or before the 5th day of the month the FSO prepares a bill for the amount due for food items (including galley-produced bakery products) issued to a private mess during the previous month. The FSO uses the following format: "I certify that the food items in the amount of \$400 (or actual amount for your mess) were sold to the wardroom mess during the month of April 1991."

When galley-produced bakery products are received during the month the bill includes this statement: "The \$400 total includes galley-produced bakery products in the amount of \$25.60." Applicable issue document numbers are listed on the bill.

Within 15 days following the month in which items were purchased, the mess treasurer must pay the amount due to the FSO and obtain a signature for receipt of the cash in a Cash Receipt Book, NAVSUP Form 470.

COMMUTED RATIONS/BASIC ALLOWANCE FOR SUBSISTENCE

The term *commuted rations/basic allowance for subsistence* (BAS) is defined as a cash allowance payable to enlisted personnel who are permitted to mess separately in lieu of rations-in-kind when messing facilities are available.

Each month the mess treasurer submits a list of enlisted personnel subsisted in the mess on a locally prepared form in triplicate to the disbursing officer. The form will show the social security number, name, and period subsisted if different than that stated for the period reported for each member whose rations are being commuted.

On the basis of the information furnished on the locally prepared form, the disbursing officer prepares a Public Voucher, Standard Form 1034, that supports payment of enlisted personnel commuted rations to the mess.

Rations commuted to the private mess are used only for subsisting the enlisted personnel. Commuted rations are not to be used in any manner whatsoever to support members' mess bills, increase the value of mess shares, or any other mess operation except the direct cost of feeding the enlisted personnel whose rations are commuted to the mess.

CASH RECEIPTS

Prenumbered receipts, issued in numerical sequence, must be given for each payment of any kind being received by a mess account. When prenumbered receipts are not currently available in the supply system they are to be procured locally. Plain receipts maybe prenumbered using a numbering machine; however, if this method is used, the numbering machine and all unnumbered receipts must be in the custody of a person not receiving cash into the mess account. Duplicate copies are to be retained by the mess treasurer for 3 years, and each numbered receipt must be accounted for. A receipt should be obtained from each member at the time a mess rebate is paid to the individual.

Normally, a safe is provided for the mess treasurer. when provided, it should be located in a place where adequate security can be maintained. If a safe is not available, the funds must be placed with the disbursing officer for safekeeping.

When practical, messes should establish bank accounts. Normally, the maximum amount of cash funds that the mess treasurer is authorized to have on

hand is established by the commanding officer. A separate bank account should be established for each mess aboard ship. Joint accounts are prohibited.

When petty cash funds are provided to an MS or a mess member to make purchases for the mess, a memorandum cash receipt must be issued and maintained by the mess treasurer as cash on hand. This receipt is held until it is replaced by a cash register tape receipt or similar type of document that substantiates the expenditure and any cash change totaling the entire amount of the funds issued.

Checks and Bank Statements

Canceled checks support payments for purchases and other expenditures of the mess. They must be retained and filed so as to be readily available to auditing and inspecting officers. Bank balances support entries of cash assets in mess accounts.

Control of Safe Combinations

Every person responsible for mess funds must be provided with a safe or a separate locked compartment in a large safe. The rules in the *Navy Comptroller Manual*, volume 4, are applicable. One important rule is that the responsible individual is not to reveal the combination of the safe to any person. Placing the combination in a sealed envelope to be kept in the custody of the commanding officer or any other officer is prohibited. Safe combinations must be changed every 6 months and whenever a new custodian takes over.

Control of Keys

To pinpoint responsibility, it is essential that only one person has an active key to any storerooms or other secured spaces. If considered necessary, a duplicate key may be placed in a sealed envelope in the mess treasurers's safe or inside a glass-fronted, locked cupboard. In the absence of the custodian for a particular store or storage space, emergency entrance may be accomplished by the mess treasurer who should open the storeroom or space in the presence of two witnesses. After entry, the space is to be sealed, in the presence of the two witnesses, until the custodian returns.

INVENTORIES

All provisions on hand that have been procured from mess funds are inventoried on the last day of each month. The inventory is taken by the mess treasurer and

in agreement, differences must be reconciled. It is best to complete this work the same day as the inventory, so that stores may be reinventoried if necessary. The original inventory is retained in the mess records. The duplicate copy is retained by the senior member of the audit board. This duplicate copy is used to make sure no alterations are made to the original inventory.

ACCOUNTING PROCEDURES

The mess treasurer is required by *Navy Regulations* to keep an accurate account of all receipts (collections)

Figure 3-2.—Record of collections.

The *Nonappropriated Fund Accounting Procedures*, NAVSO P-3520, prescribes general financial management policies and principles governing nonappropriated fund activities and the applicable portions governing the financial management of private messes afloat. Additional local controls may be established if desired.

It is necessary to keep accounting records to be able to account for every transaction that has occurred. These records are also used in the preparation of the monthly financial operating statement for messes afloat at the end of the quarter. All mess records are retained for a period of 3 years.

These records reflect all collections (or receipts) and expenditures of cash and checks. They are not used to record funds due or owed or the dollar value of materials received or expended. See figures 3-2 and 3-3.

Figure 3-3.—Record of expenditures.

Records of Accounts Payable and Accounts Receivable

These records reflect the monies owed to the mess and the unpaid debts of the mess. These are closed monthly. All unsettled accounts are carried forward to the following month. See figures 3-4 and 3-5.

Records of Mess Members

A record must be maintained of members of the mess by member's name, date of membership, and the amount paid for the membership. Upon redemption of the membership the record should show the date the membership was redeemed and the amount for which it

[illegible]

On the first day of the month, list all unpaid Accounts Payable brought forward from the previous month. At the end of the month, all unpaid Accounts Payable will be carried forward to the next month's report. Mark CF (carried forward) in Date Paid column.

Figure 3-4.—Record of accounts payable.

ACCOUNTS RECEIVABLE

FOR MONTH OF JANUARY 1992

DATE INCURRED	NAME	AMOUNT	PURPOSE	DATE RECD
1	DISBURSING OFFICER	220 00	DECEMBER 1991 COMMUTED RATIONS	11
1	LCDR SLOUGH	75 00	DECEMBER 1991 MESS BILL	12
1	LTJG HAMMER	80 00	JANUARY 1992 MESS BILL	6
1	LCDR SIMS	80 00	JANUARY 1992 MESS BILL	4
1	LT DOYLE	80 00	JANUARY 1992 MESS BILL	5
1	ENS SMITH	80 00	JANUARY 1992 MESS BILL	7
1	LTJG JAMES	80 00	JANUARY 1992 MESS BILL	6
1	LCDR SLOUGH	80 00	JANUARY 1992 MESS BILL	12
1	LTJG HAYES	80 00	JANUARY 1992 MESS BILL	6
1	ENS BAKER	80 00	JANUARY 1992 MESS BILL	CF
1	ENS ALLEN	80 00	JANUARY 1992 MESS BILL	7
1	CDR JONES	80 00	JANUARY 1992 MESS BILL	4
1	LT WALCOTT	80 00	JANUARY 1992 MESS BILL	4
1	LTJG METTS	80 00	JANUARY 1992 MESS BILL	6
1	ENS SNYDER	80 00	JANUARY 1992 MESS BILL	7
1	ENS RICHEY	80 00	JANUARY 1992 MESS BILL	7
1	LTJG DOFF	80 00	JANUARY 1992 MESS BILL	6
1	LCDR LAMBERT	80 00	JANUARY 1992 MESS BILL	4
1	LCDR MCCARY	80 00	JANUARY 1992 MESS BILL	18
10	LT ROBINSON MESS BILL 56.77 MESS SHARE 44.59	101 36	ARRIVED 1300, 10 JANUARY 1992	CF
15	CDR MCGEE MESS BILL 43.87 MESS SHARE 44.59	88 46	ARRIVED 1300, 15 JANUARY 1992	15
18	LCDR MCCARY	75 00	ESTIMATED FEBRUARY 1992 MESS BILL PAID IN ADVANCE	18
31	DISBURSING OFFICER	309 96	JANUARY 1992 COMMUTED RATIONS	CF

On the first day of the month, list all uncollected Accounts Receivable brought forward from the previous month. Also, list names of all current mess members. At the end of the month, all uncollected Accounts Receivable will be carried forward to the next month's report. Mark CF (carried forward) in Date Received column.

Figure 3-5.—Record of accounts receivable.

was redeemed. A locally prepared form may be used for this purpose. See figure 3-6.

Petty Cash Vouchers

When needed, the commanding officer can authorize in writing the establishment of a petty cash fund. The authorization specifies the amount of cash

authorized for the petty cash fund. Payments setting up petty cash funds and the replenishment of such funds are made by check or cash transfer voucher if the mess does not have a checking account. The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher, NAVCOMPT Form 743, and by the dealer's sales slip or receipt. An example of a petty cash voucher is shown in figure 3-7.

RECORDS OF MESS MEMBERS

MEMBER	DATE JOINED	SHARE		DATE DETACHED	SHARE	
LTJG HAMMER	2 SEP 88	36	01	31 JAN 92	44	59
LTJG GULF	5 SEP 88	36	01	14 MAR 90	43	17
ENS HOFFMAN	21 OCT 88	37	99	16 OCT 90	41	05
LCDR SIMS	16 NOV 88	38	19			
LT SUMMER	20 NOV 88	38	19	15 DEC 90	42	79
LT FLAGG	22 JAN 89	38	75	20 DEC 90	42	79
LT DOYLE	1 MAR 89	40	76			
ENS SMITH	3 MAR 89	40	76			
LTJG JAMES	14 APR 89	38	90			
ENS WELTER	13 MAY 89	39	06	21 JAN 91	43	81
LCDR SLOUGH	29 MAY 89	39	06			
LT LINGARD	6 JUL 89	39	95	20 MAR 91	43	17
LTJG HAYES	30 JUL 89	39	95			
ENS BAKER	10 OCT 89	41	05			
ENS ALLEN	13 OCT 89	41	05			
CDR JONES	10 NOV 89	42	96			
LT WALCOTT	29 DEC 89	42	79			
LTJG METTS	4 JAN 90	43	81	20 JAN 92	44	59
ENS SNYDER	16 MAY 90	42	19			
ENS RICHEY	2 AUG 90	43	75			
LTJG DOFF	17 NOV 90	43	75			
LCDR LAMBERT	20 MAY 91	42	63			
LCDR MCCARY	7 SEP 91	43	67			
LT ROBINSON	10 JAN 92	44	59			
CDR MCGEE	15 JAN 92	44	59			

Figure 3-6.—Records of mess members.

Food Cost Control Record

Often messes afloat operate without the benefit of a central storeroom where provisions are received and stored before issue to the private mess or wardroom galley. Since messes afloat have limited storage

facilities, most food used is requisitioned from the GM on a regular basis. Food procurement records are limited generally to those covering receipts of subsistence items from the GM. This simplifies food cost accounting and consequently, food cost control. The use of the food cost control record is optional for

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> PRENUMBERED BY THE MESS </div>	
PETTY CASH VOUCHER <small>NAVCOMPT FORM 743 (7-54)</small>	
NO _____	
AMOUNT _____	DATE _____
FOR _____	

CHARGE TO _____	

RECEIVED BY _____	APPROVED BY _____
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> SIGNATURE OF PAYEE </div>	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> APPROVED BY MESS TREASURER </div>

Figure 3-7.—Petty cash voucher.

messes with less than 20 members. An example of a food cost control record is shown in figure 3-8.

Meals Served Record Sheet

This record reflects a summary of all meals that were consumed in the mess, broken down by category (officers, enlisted, or guests), and further broken down by breakfast, lunch, and dinner. The document used to support these figures is the Sale of General Mess Meals, NAVSUP Form 1046, that is used to record meal consumption. This record will be used in the preparation of the Computation of Commuted Rations form. An example of a meals served record sheet is shown in figure 3-9.

Monthly Voucher Folders

All private mess itemized and certified receipts and tapes of provisions purchased locally, copies of vouchers covering transactions with the disbursing officer, and any other vouchers substantiating entries on the mess statement will be filed in monthly voucher folders. These folders are submitted to the audit board and eventually retained by the mess treasurer.

PREPARATION OF MONTHLY FINANCIAL OPERATING STATEMENT

The mess treasurer is responsible for the preparation of the monthly financial operating statement consisting of a cash account that shows cash received (income) and cash spent (expenses), and a balance sheet that shows the financial condition of the mess and provides useful

FOOD COST CONTROL RECORD

FOR MONTH OF JANUARY 1992

BEGINNING INVENTORY \$ 102.40

DATE (1)	RECEIPTS		CLOSING INVENTORY (4)	COST OF FOOD USED TO DATE (5)	ALLOWANCE		OVER/UNDER (8)
	DAILY (2)	CUMULATIVE TOTAL (3)			DAILY (6)	CUMULATIVE TOTAL (7)	
1	42 50	42 50			66 00	66 00	
2	67 69	110 19			66 00	132 00	
3	38 92	145 11			66 00	198 00	
4	21 46	170 57			66 00	264 00	
5	18 49	189 06			66 00	330 00	
6	25 09	214 15			66 00	396 00	
7	8 88	223 03	85 63	239 80	66 00	462 00	222 20
8	22 24	245 27			66 00	528 00	
9	52 14	297 41			66 00	594 00	
10	11 15	308 56			66 00	660 00	
11	19 02	327 58			66 00	726 00	
12	87 77	415 35			66 00	792 00	
13	35 00	450 35			66 00	858 00	
14	36 18	486 53	32 16	556 77	66 00	924 00	367 23
15	98 50	585 03			66 00	990 00	
16	25 12	610 15			66 00	1056 00	
17	59 56	669 71			66 00	1122 00	
18	38 50	708 21			66 00	1188 00	
19	10 08	718 29			66 00	1254 00	
20	127 84	846 13			66 00	1320 00	
21	29 09	875 22	28 37	949 25	66 00	1386 00	436 75
22	42 62	917 84			66 00	1452 00	
23	45 00	962 84			66 00	1518 00	
24	82 78	1045 62			66 00	1584 00	
25	27 84	1073 46			66 00	1650 00	
26	57 53	1130 99			66 00	1716 00	
27	52 47	1183 46			66 00	1782 00	
28	58 00	1241 46	36 84	1307 02	66 00	1848 00	540 98
29	43 73	1285 19			66 00	1914 00	
30	52 78	1337 97			66 00	1980 00	
31	67 03	1405 00	123 63	1383 77	66 00	2046 00	662 23

Figure 3-8.—Food cost control record.

statistical data for the operation of the mess, using the Monthly Financial Operating Statement for Messes Afloat, NAVSUP Form 1367. See figure 3-10. An original and one copy are prepared as of the last day of the month that the mess was in operation. The original must be signed by the mess treasurer, the audit board, and the commanding officer. Then the original should be returned to the mess treasurer for his or her records.

For more information on the preparation of the NAVSUP Form 1367, see the NAVSUP P-486, volume II, chapter 7. Finally, the copy is then posted for the information of all members of the mess.

CREDIT SALES

If the sale of meals from a GM has been authorized and is considered practical, the commanding officer

MEALS SERVED RECORD SHEET

FOR MONTH OF JANUARY 1992

DATE	OFFICERS			ENLISTED			GUEST			DAILY TOTAL
	B	L	D	B	L	D	B	L	D	
1	10	12	10	3	5	4			1	45
2	12	15	10	4	4	3		1	1	50
3	10	14	10	4	5	4				47
4	11	12	11	4	5	3		1	1	48
5	12	15	12	4	5	4				52
6	10	15	10	4	4	3				46
7	11	12	10	3	3	3		1	2	45
8	10	12	9	2	3	2		4	3	45
9	11	14	12	4	5	4				50
10	12	14	11	4	5	5				51
11	15	15	15	5	5	5	4	4	4	72
12	15	15	15	5	5	5	4	4	4	72
13	15	15	15	5	5	2	4	4	4	69
14	11	13	10	2	3	2		2	3	46
15	10	12	11	2	4	2		4	4	49
16	15	15	13	4	4	5				56
17	12	15	12	4	5	4				52
18	12	15	13	4	5	3				52
19	11	15	12	3	5	4				50
20	11	15	10	4	5	4				49
21	10	11	11	2	3	2				39
22	11	14	12	2	2	2		2	3	48
23	10	15	11	4	5	5		1	3	54
24	11	15	12	5	5	4				52
25	12	15	11	4	5	4				51
26	12	15	11	3	4	3				48
27	11	15	12	3	5	4				50
28	16	16	16	5	5	5	2	2	2	69
29	16	16	16	5	5	5	2	2	2	69
30	16	16	16	5	5	5	2	2	2	69
31	14	16	13	5	5	4				57
TOT	375	444	372	117	139	114	18	34	39	1652

Figure 3-9.—Meals served record sheet.

may authorize the sale of meals on a credit basis to officers, enlisted, and the other categories subsisted on a daily basis.

When meals are sold on a credit basis, the Sale of General Mess Meals, NAVSUP Form 1046, is used and

completed by the FSO or at the option of the commanding officer. An MS is assigned the duty of maintaining these NAVSUP Forms 1046. The MS places a check mark or maintains a running total in the appropriate block opposite each name to indicate

MONTHLY FINANCIAL OPERATING STATEMENT FOR MESSSES AFLOAT				USS <u>DUARTE</u>		NAME OF MESS <u>WARDROOM MESS</u>	
NAVSLIP FORM 1347 (REV. 10-76)				DATE (LAST DAY OF MONTH) <u>31 JANUARY 1992</u>			
CASH ACCOUNT				BALANCE SHEET			
RECEIPTS		EXPENDITURES		ASSETS		LIABILITIES	
CASH BROUGHT FORWARD	945 40	MESS BILLS REFUNDED	30 97	CASH ON HAND THIS DATE	1586 64	MESS BILL REFUNDS OWED	28 38
MESS BILLS PREVIOUS MONTHS	75 00	MESS SHARES REFUNDED	44 59	MESS BILLS UNCOLLECTED	136 77	MESS SHARE REFUNDS OWED	44 59
MESS BILLS CURRENT MONTH	1323 87	PROVISIONS FROM SUPPLY OFFICER	782 80	MESS SHARES UNCOLLECTED	44 59	PROVISIONS FROM SUPPLY OFF OWED	1095 88
MESS BILLS NEXT MONTH	75 00	PROVISIONS FROM DEALERS	213 86	COMPUTED RATIONS UNCOLLECTED	309 96	PROVISIONS FROM DEALERS OWED	226 34
MESS SHARES SOLD	44 59	COMPUTED RATIONS REBATED	00	INVENTORY OF PROVISIONS	123 63	COMPUTED RATIONS REBATED OWED	00
COMPUTED RATIONS COLLECTED	220 00	OTHER		OTHER		OTHER	
		PETE'S JEWELRY	25 00			ADV MESS BILL PD	75 00
						TOTAL LIABILITIES	1470 19
		TOTAL EXPENDITURES	1097 22			TOTAL ASSETS	2201 59
		CASH ON HAND END OF MONTH	1586 64			TOTAL LIABILITIES AND NET WORTH	2201 59
TOTAL	2683 86	TOTAL	2683 86	TOTAL ASSETS	2201 59	TOTAL LIABILITIES AND NET WORTH	2201 59
MESS SHARE		PROVISIONS CONSUMED		COST PER MAN			
NET WORTH	731 40	INVENTORY END OF PREVIOUS MONTH	102 40	AVERAGE NUMBER OF OFFICERS SUBSISTED		13.78	
NUMBER OF MEMBERS	17	PROVISIONS RECEIVED	1405 00	AVERAGE NUMBER OF ENLISTED PERSONNEL SUBSISTED		3.98	
MESS SHARE END OF MONTH	43 02	INVENTORY END OF MONTH	123 63	TOTAL SUBSISTED		17.76	
MESS SHARE END OF PREVIOUS MONTH	44 59	PROVISIONS CONSUMED	1383 77	PROVISIONS CONSUMED		1383.77	
INCREASE/DECREASE	1 57			COST PER MAN		77.91	
				RECOMMENDED MESS BILL FOR NEXT MONTH		84.00	

Accounts Receivable (names of members and amounts owed to the mess) are listed on the reverse side.
 Accounts Payable (names of stores and amounts owed by the mess) are listed on the reverse side.
 I certify the foregoing statement to be correct and that the provisions shown on the attached inventory are in good condition and carried at their proper value and that the mess has no assets or liabilities other than those listed.

5 FEB 92
 (Date)
 ATTESTED BY JAMES, LTJG, USN
 (Member)
 APPROVED BY J.P. JONES, CDR, USN
 (Date) (Commanding Officer)

A.B. SNYDER, ENS, USN
 (Date) (Treasurer)
AMBER, LTJG, USN
 (Date) (Member)
AMBER, LCDR, SC, USN
 (Date) (Member)

Figure 3-10.—Monthly financial operating statement for messes afloat.

consumption of meals. See figure 3-11 as an example. The form is posted in a noticeable location where it can be inspected visually by private mess members. At the end of each month, each member signs in the Name block to acknowledge approval of the meal tally.

Payment for all meals sold on a credit basis is required no later than 15 days following the end of the month in which the meals were sold. Individuals

concerned are to make payment before detachment. The FSO furnishes a receipt for the cash paid. The Cash Receipt Certificate, NAVCOMPT Form 2114, may be used by marking out the line "for which I hold myself accountable to the Treasurer of the United States of America." Collections for unpaid bills due to death, transfer, and refusal to pay are made according to the *Navy Comptroller Manual*.

SALE OF ENLISTED DINING FACILITY MEALS

NAME	MEAL	MONTH: JANUARY YEAR: 1993																															TOTAL SALES			RATE	VALUES	TOTAL VALUE																									
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	B	L	D																												
ERIC T. HOLMES LT, USN <i>Eric T. Holmes</i>	B							X	X	X					X										X	X		X	X			18		95	17.10																												
	L							X	X	X					X										X				X	X			17		190	32.30																											
	D								X	X															X	X							14		190	26.60																											
TOM B. REMELY LT, USN <i>Tom B. Remely</i>	B							X						X	X	X												X				17		95	16.15																												
	L							X						X	X									X	X	X	X	X	X			23		190	43.70																												
	D									X							X								X								13		190	24.70																											
DOUG R. FREEDMAN LT, USN <i>Doug R. Freedman</i>	B							X	X					X																		15		95	14.25																												
	L							X	X	X				X	X										X	X						18		190	34.20																												
	D								X	X							X	X	X						X	X	X						17		190	32.30																											
SEAN K. O'KEEFE LTJG, USN <i>Sean K. O'Keefe</i>	B							X						X	X																	16		95	15.20																												
	L							X						X										X	X	X						18		190	34.20																												
	D									X							X								X								13		190	24.70																											
MIKE A. MORLEY LTJG, USN <i>Mike A. Morley</i>	B	AT	SEA	AT	SEA	AT	SEA	X	X					X																		17		95	16.15																												
	L	AT	SEA	AT	SEA	AT	SEA	X	X	X				X	X																	17		190	32.30																												
	D	AT	SEA	AT	SEA	AT	SEA	X	X					X																			13		190	24.70																											
WILLIAM B. ELLIS ENS, SC, USN <i>WB Ellis</i>	B	AT	SEA	AT	SEA	AT	SEA	X	X					X																		13		95	12.35																												
	L	AT	SEA	AT	SEA	AT	SEA	X	X	X				X																		16		190	30.40																												
	D	AT	SEA	AT	SEA	AT	SEA	X						X																			12		190	22.80																											
BILL C. LANSFORD ENS, USN <i>Bill C. Lansford</i>	B							X						X																		15		95	14.25																												
	L							X	X	X				X	X										X	X	X	X	X			23		190	43.70																												
	D								X								X	X	X	X													15		190	28.50																											
CASH SALES	B																															111		95	105.45																												
	L																																132		190	250.80																											
	D																																	97		190	184.30																										
TOTALS																															323	238	533																														
I CERTIFY THAT THE ABOVE TOTALS REPRESENT MEALS CONSUMED IN THE MESSES AND THAT THE AMOUNTS HAVE BEEN COLLECTED THIS DATE AS INDICATED ABOVE.																																																															

Figure 3-11.—Preparation of Sale of General Mess Meals, NAVSUP Form 1046.

COMPUTATIONAL PROCEDURES FOR DETERMINING THE COST OF SUBSISTENCE IN MESSES AFLOAT

At the end of the month, a comparison of the total value of ration allowances that are commuted to the mess with the value of the provisions consumed by the enlisted personnel is required. This is necessary to determine the commuted ration amount payable to the mess. The value of the provisions consumed by the enlisted personnel is computed by determining the percentage of all meals served in the mess that were eaten by the enlisted personnel and multiplying the total value of the provisions consumed by this percentage. When the value of the total commuted ration allowance exceeds the value of the total provisions consumed by the enlisted personnel, the monetary difference is to be credited to the Operation and Maintenance, Navy (O&M,N) fund code.

DETERMINATION OF MEALS SERVED

Messes must establish a method whereby the total number of meals served is categorically recorded daily. This includes meals served to mess members, guests of the mess, and the number of meals eaten by enlisted personnel. To get the total percentage of meals consumed by each category, divide the number of meals consumed by the enlisted personnel by the total number of meals served; for example:

Mess member and guest meals784
Enlisted personnel meals403
Total meals served1,187

Dividing 403 by 1,187 = 33.9%, which is the percentage of meals eaten by enlisted personnel.

DETERMINATION OF VALUE OF PROVISIONS CONSUMED

Determine the total value of provisions consumed by subtracting the money value of the closing inventory

from the sum of the opening inventory and the total receipts during the month; for example:

Opening inventory value	\$50.00
Plus value of receipts	<u>+410.00</u>
Total	460.00
Minus value of closing inventory	<u>-40.00</u>
Value of provisions consumed	420.00

COMPARISON

Multiply the value of provisions consumed by the enlisted personnel meal percentage and compare the product with the value of the total commuted rations. The amount payable to the mess is the lesser of the two amounts; for example:

Provisions consumed	\$420.00
Enlisted personnel meal percentage	<u>x33.9%</u>
1. Cost of provisions for enlisted personnel ...	\$142.38
2. Enlisted total commuted rations value	\$214.42

Thus, the lesser amount of 1 and 2 is (\$142.38 in this case) paid to the mess treasurer by the disbursing officer.

COMPUTATION OF A PARTIAL MESS BILL FOR A NEW MEMBER BEING PERMANENTLY ASSIGNED

Members are charged for the day they report aboard unless reporting after 1800. Multiply the actual number of inclusive days for which a mess bill is payable (all days of the month that the member is aboard including the 31st day, when applicable) by the month's mess bill, then divide by the actual number of days in the month and round off to the nearest cent; for example:

Member reports for duty at 0900 12 August.

Mess bill for August is \$45.00.

Inclusive dates chargeable: 12-31 August (20 days).

20 x \$45.00 = \$900.00.

$\frac{\$900.00}{31} = \29.03 (charge due plus September's mess share).

MESS BILL REBATE FOR MEMBER BEING PERMANETLY DETACHED

Members are not charged for the day they depart unless they depart after 1800; for example:

Member being detached at 1200 22 April.

Mess bill for April is \$42.00, which the member paid on 3/30.

Inclusive dates not chargeable: 22-30 April (9 days).

9 x \$42.00 = \$378.00.

\$378.00

$\frac{\$378.00}{30} = \12.60 (rebate due)

To summarize rebate rules from previous paragraphs, there is no charge for the day of departure if the member leaves before 1800 and no charge for the day a member arrives if he or she arrives after 1800. Otherwise either day is charged.

MESS BILL REBATE FOR MEMBER ON TAD

Compute the actual mess bill rebate by determining the inclusive number of days the member is not eating in the mess; for example:

Member goes on TAD at 0800 on 5 February to 1630 on 9 February.

Mess bill for February is \$47.00, which member paid on 1/30.

Inclusive dates not chargeable: 5 through 8 February (4 days).

4 x \$47.00 = \$188.00.

$\frac{\$188.00}{28} = \$6.714 = \$6.71$ (rebate due).

No mess share rebate is given for 9 February since the member has returned to the mess before the time of the evening meal (1800).

MESS BILL REBATE FOR MEMBER ON LEAVE

The day of departure on leave is counted as a day of duty. However, for mess purposes this day is the first day of absence if the member does not eat any meals in the mess on that day. If a member returns before 1800, the day before the day of return is the last day of the

absence. When a member goes on leave, he or she is entitled to a mess bill rebate for the entire period of absence; for example:

Member is on leave from 0001 on 20 June to 0730 on 5 July.

Mess bill for June is \$51.00, which member paid on 5/30.

Mess bill for July is \$48.00.

Period of absence: 6/20 to 7/4 (inclusive days).

Rebate for June.

Inclusive dates not chargeable: 6/20 to 6/30 (11 days).

$11 \times \$51.00 = \561.00 .

$$\frac{\$561.00}{30} = \$18.70.$$

Rebate for July.

Inclusive dates not chargeable: 7/1 to 7/4 (4 days).

$4 \times \$48.00 = \192.00 .

$$\frac{\$192.00}{31} = \$6.19.$$

$\$18.70 + \$6.19 = \$24.89$ (total rebate due).

Mess bill for July: \$48.00

Rebate due: -\$24.89

Net mess bill owed

for month of July: \$23.11

